

STATE OF WISCONSIN
DEPARTMENT OF HEALTH AND SOCIAL SERVICES
DIVISION OF MANAGEMENT SERVICES
BUREAU OF FISCAL SERVICES

ACCOUNTING PROCEDURE

TOPIC: Budget Control 3.0	EFFECTIVE DATE: 5/5/83
TITLE: Allotment of DHSS Federal Appropriations	REVISION DATE: 10/31/92
AUTHORIZED BY: Cheryl Thompson, Assistant Director	PAGE 1 OF 3

BACKGROUND

There are basically three categories of federal appropriations in the department:

1. Zero-based type appropriations which contain several grants and are budgeted on a grant basis.
2. Program appropriations related to specific programs such as Medical Assistance and AFDC.
3. GPR-like appropriations where there is a composite State/Federal share based on calculations made after the fact (using, for example, a time study). Appropriation 444 is such an example.

Category 2 and category 3 use Chapter 20 as the basis of budget control. Appropriations in category 1 more often use federal grants control.

PROCEDURES--BUDGETING FOR CATEGORY 1

Federal appropriations are estimated based on an annual amount for Chapter 20 presentation. In most cases this involves one quarter of the current federal fiscal year and three quarters of the following federal fiscal year since the federal year runs from October 1 to September 30. However, there are many grants that start throughout the year where a similar ratio would be estimated.

If the federal award has not been received by the time a budget is needed, a contingent budget maybe entered into the system. When the federal grant award is received, the contingent budget should be adjusted to reflect that award. The entire grant award is budgeted so that the department's fiscal system can control the federal grant award. This frequently results in the FMS appropriation level containing more than four quarters of federal authority.

DMS/OPB Activity: To assist the Department of Administration (DOA) budget analyst and the Office of Policy and Budget (OPB) budget analyst in both allotment sign-off and biennial budget development, a worksheet may be created for each appropriation with multiple projects to track how the Chapter 20 balance is used. This worksheet may incorporate Chapter 20 assumptions provided by OPB. See attachment for an example of a worksheet covering appropriations that have

been selected for this treatment. Simple appropriations with only one or two federal awards could be handled with similar information at the bottom of the allotment request.

ATTACHMENT

Chapter 20/Allotment Control

CONTACT PERSON

Your Lead Accountant in the Bureau of Fiscal Services

ATTACHMENT

DEPARTMENT OF HEALTH & SOCIAL SERVICES
APP XXX - 20.4355 (X) (XX)
FY 92-93

PROJ #	DESCRIPTION	FISCAL PERIOD	CHAPTER 20 + ENCUMBRANCES	ALLOTMENT	ALLOTMENT	ALLOTMENT	TOTAL
000	NO PROJECT		250,000.00				250,000.00
							0.00
175	TITLE	10/01/89-09/30/90	45,800.00				45,800.00
285	TITLE	10/01/90-09/30/91	38,000.00				38,000.00
303	TITLE	10/01/91-09/30/92	297,000.00				297,000.00
316	TITLE	10/01/91-09/30/92	100,000.00				100,000.00
338	TITLE	10/01/91-09/30/92	200,000.00				200,000.00
345	TITLE	10/01/92-09/30/93	83,000.00				83,000.00
355	TITLE	10/01/92-09/30/93	20,000.00				20,000.00
741	TITLE	ONGOING	46,000.00				46,000.00
							0.00
							0.00
							0.00
							0.00
			1,079,800.00	0.00	0.00	0.00	1,079,800.00

AVAILABLE FUNDS
CHAPTER 20
6/30 ENCUMBRANCES

1,000,000.00
79,000.00

TOTAL

1,079,000.00